

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Tuesday 11<sup>th</sup> February, 2020**

**No. 40**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 01/2020- GST/SIKKIM**

**Date: 1<sup>st</sup> January 2020**

**NOTIFICATION**

In exercise of the powers conferred by sub-section (2) of section 1 of the Finance (No. 2) Act, 2019 (23 of 2019), the State Government hereby appoints the 1<sup>st</sup> day of January, 2020, as the date on which the provisions of sections 92 to 112, except section 92, section 97, section 100 and sections 103 to 110 of the Finance (No. 2) Act, 2019 (23 of 2019), shall come into force.

**Jigme Dorjee Bhutia  
Secretary  
Commercial Taxes Division  
Finance Department**